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MALLET, BERNARD. *British Budgets. 1887-1888 to 1912-1913.* Pp. xxiv, 511. Price, \$3.25. New York: The Macmillan Company, 1914.

Mr. Mallet has been remarkably successful in this endeavor to supplement the earlier works of Lord Iddesleigh and Mr. Sydney Buxton. Taking up the problems of British financing at the point where Mr. Buxton's study ended (1885-1886) he presents and analyzes the budgets of Messrs. Goschen, Harcourt, Hicks-Beach, Ritchie, Chamberlain, Asquith and Lloyd George. This historical survey is followed by the budget tables for the period studied, and by a collection of tables summarizing governmental receipts and expenditures together with somewhat elaborate notes analyzing these tables.

As one reads this story of British financing and compares it with American practice he is struck with both the advantages and the futility of the budget system. The British practice gives definiteness and conciseness to fiscal matters. The careful forecast of both receipts and expenditures, their adjustment to each other and the close correspondence so often found between estimates and results, arouse admiration. Yet after all England's fiscal problems are much the same as those of the United States. The field of governmental activity is broadening, expenditures are increasing and new sources of revenue are being sought. There are to be seen the same outcry against the growth in annual disbursements and the same unwillingness to call a halt. Direct taxes are gradually being substituted for indirect. Income taxes and death duties are being increased to make possible large payments to local taxation accounts and for social insurance. Sinking fund payments may, in time of need, be drawn upon. In short, an excellent budget system, though invaluable, does not solve all fiscal problems.

There are several matters that probably could not have been treated and Mr. Mallet has wisely avoided them. His estimate of the policies of Mr. Goschen is admirably written but similar estimates of later chancellors cannot be presented for some years. Also a more complete discussion of the budgets of Mr. Lloyd George would have been appropriate had space permitted. Mr. Mallet very properly states that the topic could not be adequately treated within the limits of the present volume.

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MANGOLD, GEORGE B. *Problems of Child Welfare.* Pp. xv, 522. Price, \$2. New York: The Macmillan Company, 1914.

This book is practically a revision and enlargement of the author's previous book, entitled *Child Problems*, and "is designed especially for use by college and university students in courses on constructive and preventive philanthropy."

The social obligations to childhood are conceived to be: the conservation of life, care of health and physique, training and education, protection from child labor, reform and prevention of juvenile delinquency, and care of dependent children.